



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: ANTIGO WATER UTILITY

Principal Office: 700 EDISON STREET  
ANTIGO, WI 54409-1955

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I KAYE MATUCHESKI of  
(Person responsible for accounts)

\_\_\_\_\_, Antigo Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/19/1999
(Signature of person responsible for accounts)	(Date)

CITY CLERK-TREASURER  
\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** ANTIGO WATER UTILITY**Utility Address:** 700 EDISON STREET  
ANTIGO, WI 54409-1955**When was utility organized?** 2/1/1891**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS KAYE MATUCHESKI**Title:** CITY CLERK - TREASURER**Office Address:**700 EDISON STREET  
ANTIGO, WI 54409-1955**Telephone:** (715) 623 - 3633**Fax Number:** (715) 627 - 7099**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR DAVID MACCOUX CPA**Title:** MANAGER**Office Address:** JONET & FOUNTAIN LLP200 SOUTH WASHINGTON  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR DAVID MACCOUX CPA**Title:** MANAGER**Office Address:** JONET & FOUNTAIN LLP200 SOUTH WASHINGTON  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 3/10/1999**Period covered by most recent audit:** Year Ended December 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** VERNON L BERGER**Title:** SUPERINTENDENT**Office Address:**700 EDISON ST  
ANTIGO, WI 54409-1955**Telephone:** (715) 623 - 3633**Fax Number:** (715) 627 - 7099**E-mail Address:**

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**Name of utility commission/committee:**    Members of the City Council

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**Names of members of utility commission/committee:**ROBERT BENISHEK  
GLEN BETHEL  
VERN CAHAK  
SAMUEL HARDIN  
TIMOTHY KASSIS  
JOEL NOWINSKY  
MICHAEL SCHILCHER  
JON SCHMIDT  
LARRY STECKBAUER  
EARL STEGER  
SARAH WAUKAU  
MERLE WENDT

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    YES

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** AMERICA'S WATER SERVICES  
N. 2420 KOSZAREK ROAD  
ANTIGO, WI 54409

**Contact Person:** DAN DESJARLAIS  
**Title:** PROJECT MANAGER  
**Telephone:** (715) 627 - 2710  
**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**    10/1/1998            12/31/1999

**Provide a brief description of the nature of Contract Operations being provided:**

See attached footnote.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	989,974	964,749	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	605,600	684,920	<b>2</b>
Depreciation Expense (403)	154,177	129,729	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	99,379	99,466	<b>5</b>
<b>Total Operating Expenses</b>	<b>859,156</b>	<b>914,115</b>	
<b>Net Operating Income</b>	<b>130,818</b>	<b>50,634</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>130,818</b>	<b>50,634</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	31,564	44,930	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>31,564</b>	<b>44,930</b>	
<b>Total Income</b>	<b>162,382</b>	<b>95,564</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>162,382</b>	<b>95,564</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	77,451	86,345	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,046	4,062	<b>15</b>
Amortization of Premium on Debt--Cr. (429)		0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)		6,254	<b>19</b>
<b>Total Interest Charges</b>	<b>79,497</b>	<b>84,153</b>	
<b>Net Income</b>	<b>82,885</b>	<b>11,411</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	680,477	669,066	<b>20</b>
Balance Transferred from Income (433)	82,885	11,411	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	356,625	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>406,737</b>	<b>680,477</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on cash and investments	31,564	5
<b>Total (Acct. 419):</b>	31,564	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	356,625	11
<b>Total (Acct. 436)--Debit:</b>	356,625	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	989,974	0	0	0	<b>989,974</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,435				<b>1,435</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>988,539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>988,539</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	228,692		<b>228,692</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	7,446		<b>7,446</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	2,415		<b>2,415</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>238,553</b>	<b>0</b>	<b>238,553</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,251,770	6,099,095	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,724,429	1,579,712	<b>2</b>
<b>Net Utility Plant</b>	<b>4,527,341</b>	<b>4,519,383</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	199,927	189,961	<b>6</b>
Special Funds (125)	451,140	94,847	<b>7</b>
<b>Total Other Property and Investments</b>	<b>651,067</b>	<b>284,808</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	186,643	47,025	<b>8</b>
Temporary Cash Investments (132)	107,992	517,974	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	41,331	38,276	<b>11</b>
Other Accounts Receivable (143)	8,787	4,479	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	30,842	18,431	<b>14</b>
Materials and Supplies (150)	41,667	54,465	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>417,262</b>	<b>680,650</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	37,519	39,565	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>37,519</b>	<b>39,565</b>	
<b>Total Assets and Other Debits</b>	<b>5,633,189</b>	<b>5,524,406</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	893,137	893,137	<b>21</b>
Appropriated Earned Surplus (215)	356,625	0	<b>22</b>
Unappropriated Earned Surplus (216)	406,737	680,477	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,656,499</b>	<b>1,573,614</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,331,390	1,331,390	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	153,985	175,182	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,485,375</b>	<b>1,506,572</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,472	29,508	<b>28</b>
Payables to Municipality (233)	73,684	2,785	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	18,162	64,911	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>94,318</b>	<b>97,204</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	29,662	20,846	<b>36</b>
<b>Total Deferred Credits</b>	<b>29,662</b>	<b>20,846</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,367,335	2,326,170	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>5,633,189</b>	<b>5,524,406</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,111,610	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)	140,160				<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>6,251,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,724,429	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,724,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,527,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,579,712				<b>1,579,712</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	154,177				<b>154,177</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,741				<b>5,741</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>159,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,918</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	12,445				<b>12,445</b>	<b>15</b>
Cost of removal	2,756				<b>2,756</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>15,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,201</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,724,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,724,429</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	41,667	54,465	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>41,667</b>	<b>54,465</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Bond Anticipation Notes - 1992 Issue	0	0	0	1
Revenue Bonds - 1997 Issue	2,046	428	37,519	2
<b>Total</b>			<b>37,519</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	893,137	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>893,137</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1997 REVENUE BONDS PAYABLE	03/01/1997	03/01/2017	6.00%	1,331,390	1
<b>Total Bonds (Account 221):</b>				<b>1,331,390</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	11/01/1994	03/15/2004	5.00%	153,985	1
<b>Total for Account 224</b>				<b>153,985</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	99,379	2
Charged electric department expense		3
Charged sewer department expense	1,867	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>101,246</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	100,000	6
Social Security taxes		7
PSC Remainder Assessment	1,246	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>101,246</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 Bond Anticipation Notes	0			0	1
1995 Bond Anticipation Notes	0			0	2
1996 Bond Anticipation Notes	0			0	3
1997 Revenue Bonds	57,282	68,738	114,564	11,456	4
<b>Subtotal</b>	<b>57,282</b>	<b>68,738</b>	<b>114,564</b>	<b>11,456</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1994 State Trust Fund Loan	7,629	8,713	9,636	6,706	6
<b>Subtotal</b>	<b>7,629</b>	<b>8,713</b>	<b>9,636</b>	<b>6,706</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>64,911</b>	<b>77,451</b>	<b>124,200</b>	<b>18,162</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,326,170	0	0	0	0	<b>2,326,170</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	7,520					<b>7,520</b>	<b>2</b>
For Mains	33,645					<b>33,645</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>2,367,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,367,335</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,408,322					<b>1,408,322</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special Assessments	199,927	2
<b>Total (Acct. 124):</b>	<b>199,927</b>	
<b>Special Funds (125):</b>		
Revenue bond reserve fund	121,265	3
Principal and interest redemption fund	83,059	4
Plant replacement fund	246,816	5
<b>Total (Acct. 125):</b>	<b>451,140</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	41,331	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>41,331</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
Miscellaneous charges for services provided	8,787	13
<b>Total (Acct. 143):</b>	<b>8,787</b>	
<b>Receivables from Municipality (145):</b>		
Reimbursement due from City and nonregulated sewer utility	20,910	14
Delinquent user charges and special assessments placed on tax roll	9,932	15
<b>Total (Acct. 145):</b>	<b>30,842</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Due to sewer utility for overpayment of meter costs	4,492	19
Due to City to reimburse water utility costs	69,192	20
<b>Total (Acct. 233):</b>	<b>73,684</b>	
<b>Other Deferred Credits (253):</b>		
Compensated absences	29,662	21
<b>Total (Acct. 253):</b>	<b>29,662</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	6,032,378	0	0	0	<b>6,032,378</b>	<b>1</b>
Materials and Supplies	48,066	0	0	0	<b>48,066</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,652,070	0	0	0	<b>1,652,070</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,346,752	0	0	0	<b>2,346,752</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,081,622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,081,622</b>	
Net Operating Income	130,818	0	0	0	<b>130,818</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.28%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.28%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	893,137	1
Appropriated Earned Surplus	178,312	2
Unappropriated Earned Surplus	543,607	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,615,056</b>	
<b>Net Income</b>		
Net Income	82,885	5
<b>Percent Return on Proprietary Capital</b>	<b>5.13%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

Account 232 - At December 31, 1997, the utility had included in accounts payable \$24,000 relating to meters received during 1997 for a meter replacement project but not paid until 1998.

Accounts 145 & 233 - The City is planning to create a combined cash and investment account with the utility in 1999. Accordingly, the interfund activity transactions have not been liquidated at year end.

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### Identification and Ownership - Contract Operations (Page iv)

The Utility's management contract with U.S. Filter expired during 1998 and the Utility solicited proposals which resulted in the awarding of a new management contract to America's Water Services for a period of five years. The project manager and water superintendent were retained by AWS. AWS is responsible for normal routine operation and maintenance costs of the water facility. The Utility is responsible for any non-routine expenditures.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

June 4, 1999

Ms. Kaye Matucheski, City Clerk Treasurer  
Antigo Water Utility  
700 Edison Street  
Antigo, WI 54409-1955

1998 Analytical Review DWCCA-180-PJL

Dear Ms. Matucheski:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. A comparison of the number of water service laterals on page W-16 of your annual report and the number of customers served by your utility on page W-2 was made. Please explain why the number of water service laterals is significantly higher than the number of customers.
2. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs



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## FINANCIAL SECTION FOOTNOTES

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PJL:tlk:w:\compl\1998 analytical review letters\june 4 1999 rev letters I  
1.doc

Per response received 7/6/99  
#1, many vacant lots have services.  
#2, are replacing meters & planning for compliance.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	976,283	1
<b>Total Sales of Water</b>	<b>976,283</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,090	2
Miscellaneous Service Revenues (471)	157	3
Rents from Water Property (472)	4,129	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,315	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>13,691</b>	
<b>Total Operating Revenues</b>	<b>989,974</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	2,738	8
Pumping Expenses (620-625)	65,566	9
Water Treatment Expenses (630-635)	97,744	10
Transmission and Distribution Expenses (640-655)	118,488	11
Customer Accounts Expenses (901-904)	38,275	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	282,789	14
<b>Total Operation and Maintenance Expenses</b>	<b>605,600</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	154,177	15
Amortization Expense (404-407)		16
Taxes (408)	99,379	17
<b>Total Other Operating Expenses</b>	<b>253,556</b>	
<b>Total Operating Expenses</b>	<b>859,156</b>	
<b>NET OPERATING INCOME</b>	<b>130,818</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,870	142,772	451,802	4
Commercial	407	83,107	189,886	5
Industrial	32	44,801	74,316	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,309</b>	<b>270,680</b>	<b>716,004</b>	
Private Fire Protection Service (462)	43		20,248	7
Public Fire Protection Service (463)	3,357		202,339	8
Other Sales to Public Authorities (464)	48	14,838	37,692	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,757</b>	<b>285,518</b>	<b>976,283</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	202,339	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>202,339</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,090	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,090</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Reconnections and other miscellaneous charges	157	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>157</b>	
<b>Rents from Water Property (472):</b>		
Rental of water tower for mobile phone antennae	4,129	8
<b>Total Rents from Water Property (472)</b>	<b>4,129</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,315	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>3,315</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	1,738	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	1,000	4
<b>Total Source of Supply Expenses</b>	<b>2,738</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	64,741	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	825	9
<b>Total Pumping Expenses</b>	<b>65,566</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	71,413	10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	26,331	13
<b>Total Water Treatment Expenses</b>	<b>97,744</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	89,426	14
Operation Supplies and Expenses (641)	20	15
Maintenance of Distribution Reservoirs and Standpipes (650)	931	16
Maintenance of Mains (651)	11,222	17
Maintenance of Services (652)	2,759	18
Maintenance of Meters (653)	4,444	19
Maintenance of Hydrants (654)	9,454	20
Maintenance of Other Plant (655)	232	21
<b>Total Transmission and Distribution Expenses</b>	<b>118,488</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	6,982	22
Accounting and Collecting Labor (902)	23,261	23
Supplies and Expenses (903)	6,597	24
Uncollectible Accounts (904)	1,435	25
<b>Total Customer Accounts Expenses</b>	<b>38,275</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	115	27
Office Supplies and Expenses (921)	2,310	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	259,984	30
Property Insurance (924)	3,725	31
Injuries and Damages (925)	10,320	32
Employee Pensions and Benefits (926)	2,133	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	634	35
Transportation Expenses (933)	724	36
Maintenance of General Plant (935)	2,844	37
<b>Total Administrative and General Expenses</b>	<b>282,789</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>605,600</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		100,000	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,867	<b>2</b>
<b>Net property tax equivalent</b>		<b>98,133</b>	
Social Security			<b>3</b>
PSC Remainder Assessment		1,246	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>99,379</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Langlade				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.219700				3
County tax rate	mills		7.206700				4
Local tax rate	mills		9.488600				5
School tax rate	mills		12.476800				6
Voc. school tax rate	mills		1.996300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.388100</b>				10
Less: state credit	mills		1.825000				11
<b>Net tax rate</b>	mills		<b>29.563100</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.488600</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.473100</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.961700</b>				17
<b>Total Tax Rate</b>	mills		<b>31.388100</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.763401</b>				19
<b>Total tax net of state credit</b>	mills		<b>29.563100</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.568494</b>				21
Utility Plant, Jan. 1	\$	<b>6,099,095</b>	6,099,095				22
Materials & Supplies	\$	<b>54,465</b>	54,465				23
<b>Subtotal</b>	\$	<b>6,153,560</b>	<b>6,153,560</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,153,560</b>	<b>6,153,560</b>				26
Assessment Ratio	dec.		0.907884				27
<b>Assessed Value</b>	\$	<b>5,586,719</b>	<b>5,586,719</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.568494</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>126,084</b>	<b>126,084</b>				30
Tax Equivalent per 1994 PSC Report	\$	95,965					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	100,000					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>100,000</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,767		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	15,204		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	250,091		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>280,062</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	10,840		12
Structures and Improvements (321)	75,948		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	281,055		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,532		20
<b>Total Pumping Plant</b>	<b>370,375</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	7,865		21
Structures and Improvements (331)	209,984		22
Water Treatment Equipment (332)	903,768		23
<b>Total Water Treatment Plant</b>	<b>1,121,617</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,007		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,767	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			15,204	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			250,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>280,062</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			10,840	12
Structures and Improvements (321)			75,948	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			281,055	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,532	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>370,375</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			7,865	21
Structures and Improvements (331)		(1,387)	208,597	22
Water Treatment Equipment (332)			903,768	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(1,387)</b>	<b>1,120,230</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			4,007	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	102,165		26
Transmission and Distribution Mains (343)	2,718,669	140,601	27
Fire Mains (344)	0		28
Services (345)	434,940	11,818	29
Meters (346)	224,658	9,066	30
Hydrants (348)	404,326	10,810	31
Other Transmission and Distribution Plant (349)	308		32
<b>Total Transmission and Distribution Plant</b>	<b>3,889,073</b>	<b>172,295</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	178		33
Structures and Improvements (390)	9,723		34
Office Furniture and Equipment (391)	12,576		35
Computer Equipment (391.1)	47,038		36
Transportation Equipment (392)	88,873		37
Stores Equipment (393)	891		38
Tools, Shop and Garage Equipment (394)	13,088		39
Laboratory Equipment (395)	17,536		40
Power Operated Equipment (396)	92,933		41
Communication Equipment (397)	4,594		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	4,590		45
<b>Total General Plant</b>	<b>292,020</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,953,147</b>	<b>172,295</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,953,147</b>	<b>172,295</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			102,165	26
Transmission and Distribution Mains (343)	7,625		2,851,645	27
Fire Mains (344)			0	28
Services (345)			446,758	29
Meters (346)	1,820		231,904	30
Hydrants (348)	3,000		412,136	31
Other Transmission and Distribution Plant (349)			308	32
<b>Total Transmission and Distribution Plant</b>	<b>12,445</b>	<b>0</b>	<b>4,048,923</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			178	33
Structures and Improvements (390)			9,723	34
Office Furniture and Equipment (391)			12,576	35
Computer Equipment (391.1)			47,038	36
Transportation Equipment (392)			88,873	37
Stores Equipment (393)			891	38
Tools, Shop and Garage Equipment (394)			13,088	39
Laboratory Equipment (395)			17,536	40
Power Operated Equipment (396)			92,933	41
Communication Equipment (397)			4,594	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			4,590	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>292,020</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,445</b>	<b>(1,387)</b>	<b>6,111,610</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>12,445</b>	<b>(1,387)</b>	<b>6,111,610</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			35,292	35,292	1
February			27,133	27,133	2
March			29,501	29,501	3
April			27,190	27,190	4
May			33,836	33,836	5
June			32,109	32,109	6
July			36,559	36,559	7
August			32,225	32,225	8
September			30,236	30,236	9
October			29,345	29,345	10
November			28,965	28,965	11
December			32,170	32,170	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>374,561</b>	<b>374,561</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,600	13
Less: Other utility use				16,593	14
Other utility use explanation:					15
Main & Service Breaks - 1,150					
Back Wash - 4,465					
Blow Off - 5,246					
Bld. Ser - 5,732					
Water pumped into distribution system				354,368	16
Less: Water sold				285,518	17
Losses and unaccounted for				68,850	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,446	21
Date of maximum: 7/22/1998					22
Cause of maximum:					23
Flushing of dead ends, high demand					
Minimum gallons pumped by all methods in any one day during reporting year				679	24
Date of minimum: 4/26/1998					25
Total KWH used for pumping for the year				554,191	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
TREATMENT PLANT BLOCK	#10 WELL	58	24	206,973	Yes	<b>1</b>
BEHIND NORTH ELEMENTARY	#13 WELL	56	24	223,217	Yes	<b>2</b>
2458 PIONEER ROAD	#15 WELL	61	16	100,888	Yes	<b>3</b>
TREATMENT PLANT BLOCK	#16 WELL	58	30	288,305	Yes	<b>4</b>
900 BLOCK HUDSON STREET	#17 WELL	55	16	221,912	Yes	<b>5</b>
2450 PIONEER ROAD	#18 WELL	62	16	97,234	Yes	<b>6</b>
TREATMENT PLANT BLOCK	#9 WELL	58	24	263,822	Yes	<b>7</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#10 WELL	#13 WELL	#15 WELL (A)	<b>1</b>
Location	TREATMENT PLANT BLK J N. ELEMENTARY SCHOOL		2458 PIONEER ROAD	<b>2</b>
Purpose	P	P	B	<b>3</b>
Destination	T	T	D	<b>4</b>
Pump Manufacturer	POMONA	DEMING	LAYNE	<b>5</b>
Year Installed	1956	1970	1978	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	160	285	470	<b>8</b>
Pump Motor or Standby Engine Mfr	FB MORSE	U S	U S	<b>9</b>
Year Installed	1956	1970	1978	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	10	20	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#15 WELL (B)	#16 WELL	#17 WELL	<b>14</b>
Location	2458 PIONEER RD	TREATMENT PLANT BLK	900 BLK HUDSON ST	<b>15</b>
Purpose	S	P	P	<b>16</b>
Destination	D	T	T	<b>17</b>
Pump Manufacturer	LAYNE	DEMING	DEMING	<b>18</b>
Year Installed	1978	1987	1979	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	600	285	265	<b>21</b>
Pump Motor or Standby Engine Mfr	FORD	U S	G E	<b>22</b>
Year Installed	1978	1987	1979	<b>23</b>
Type	PROPANE	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	175	20	20	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#18 WELL	#9 WELL	RESERVOIR #1	<b>1</b>
Location	2450 PIONEER RD	TREATMENT PLANT BLK	NO 1-E PLANT	<b>2</b>
Purpose	B	P	B	<b>3</b>
Destination	D	T	D	<b>4</b>
Pump Manufacturer	SIMMONS	POMONA	AMERICAN	<b>5</b>
Year Installed	1989	1950	1938	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	550	315	1,500	<b>8</b>
Pump Motor or Standby Engine Mfr	NEWMAN	G E	MARATHON ELECTRIC	<b>9</b>
Year Installed	1989	1950	1995	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	10	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	RESERVOIR #2	RESERVOIR #3	RESERVOIR #4	<b>13</b>
Location	NO 2-W PLANT	NO 3 PLANT	NO 4 PLANT	<b>14</b>
Purpose	B	B	S	<b>15</b>
Destination	D	D	D	<b>16</b>
Pump Manufacturer	AURORA	AMERICAN	AMERICAN	<b>17</b>
Year Installed	1992	1938	1938	<b>18</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>19</b>
Actual Capacity (gpm)	1,000	1,200	2,000	<b>20</b>
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	CUMMINS	<b>21</b>
Year Installed	1995	1994	1995	<b>22</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>23</b>
Horsepower	100	75	167	<b>24</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	CLEAR WELL	INDUSTRIAL PARK	WATER PLANT	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	<b>4</b>
				<b>5</b>
Year constructed	1939	1968	1930	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	0	147	160	<b>10</b>
Total capacity in gallons	500,000	200,000	150,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	GRAVITY			<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?	Y			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	809	0	170	0	639	1
M	D	1.250	1,165	0	0	0	1,165	2
M	D	1.500	237	0	0	0	237	3
M	D	2.000	7,982	0	0	0	7,982	4
M	D	4.000	14,345	0	950	0	13,395	5
M	D	6.000	196,779	1,390	0	0	198,169	6
M	D	8.000	38,219	997	0	0	39,216	7
M	D	10.000	28,223	785	0	0	29,008	8
M	D	12.000	23,772	630	0	0	24,402	9
M	D	14.000	10,340	0	0	0	10,340	10
M	D	16.000	10,618	0	0	0	10,618	11
<b>Total Within Municipality</b>			<b>332,489</b>	<b>3,802</b>	<b>1,120</b>	<b>0</b>	<b>335,171</b>	
<b>Total Utility</b>			<b>332,489</b>	<b>3,802</b>	<b>1,120</b>	<b>0</b>	<b>335,171</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,070	1	0	0	2,071		1
L	0.750	821	0	0	0	821		2
M	1.000	763	20	0	0	783		3
L	1.000	61	0	0	0	61		4
M	1.250	20	0	0	0	20		5
M	1.500	33	0	0	0	33		6
L	1.500	1	0	0	0	1		7
M	2.000	66	0	0	0	66		8
M	3.000	5	0	0	0	5		9
M	4.000	15	0	0	0	15		10
M	6.000	23	3	0	0	26		11
M	8.000	9	1	0	0	10		12
M	10.000	4	0	0	0	4		13
<b>Total Utility</b>		<b>3,891</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>3,916</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,143	0	0	28	3,171	370	1
1.000	119	10	5	(3)	121	9	2
1.250	1	0	0	0	1	0	3
1.500	38	6	4	0	40	8	4
2.000	45	5	1	0	49	7	5
3.000	8	0	0	0	8	0	6
4.000	4	0	0	0	4	0	7
6.000	1	1	0	0	2	0	8
8.000	1	0	0	0	1	0	9
12.000	1	0	0	0	1	0	10
<b>Total:</b>	<b>3,361</b>	<b>22</b>	<b>10</b>	<b>25</b>	<b>3,398</b>	<b>394</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,879	255	11	16	0	10	3,171	1
1.000	0	102	10	7	0	2	121	2
1.250	0	1	0	0	0	0	1	3
1.500	0	31	4	4	0	1	40	4
2.000	0	25	4	19	0	1	49	5
3.000	0	5	0	1	2	0	8	6
4.000	0	1	2	1	0	0	4	7
6.000	0	0	1	0	1	0	2	8
8.000	0	0	0	0	1	0	1	9
12.000	0	0	0	0	1	0	1	10
<b>Total:</b>	<b>2,879</b>	<b>420</b>	<b>32</b>	<b>48</b>	<b>5</b>	<b>14</b>	<b>3,398</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	483	9	4	5	493	<b>2</b>
<b>Total Fire Hydrants</b>	<b>483</b>	<b>9</b>	<b>4</b>	<b>5</b>	<b>493</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	250
Number of distribution system valves end of year:	938
Number of distribution valves operated during year:	300

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

NOTE: Social security and employee pensions and benefits are included with labor charges in the operating expense accounts. The City's payroll system is set up to allocate these benefits based on an employee's wages.

Account 635: The utility spent \$14,625 to replace filter material during 1998.

Account 650: The utility repainted the industrial park and elevated tank during 1997 at a cost of \$82,296.

Account 651: Increased time spent by utility personnel on main maintenance during 1998.

Account 654: The increase resulted from additional labor and materials incurred in 1998 while installing hydrant extensions.

Account 923: Contract management charges are included in this account.

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### Taxes (Acct. 408 - Water) (Page W-06)

Social security taxes are charged directly to operating expense accounts.

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### Property Tax Equivalent (Water) (Page W-07)

The Utility has authorized the property tax equivalent to be frozen at \$100,000 for the years 1996, 1997 and 1998.

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### Water Utility Plant in Service (Page W-08)

Account 331- Adjustment represents refund received during 1998 of engineering fees capitalized in this account as part of the 1997 facility renovation project.

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### Water Mains (Page W-15)

Financing of 1998 main additions:

Utility Projects:

- \* 235' 6" D.I.- Utility financed
- \* 630' 12" D.I.- To be assessed in 1999
- \* 170' 6" D.I.- Utility financed main replacement

Memory Lane Project

- \* 785' 10" D.I.- Special assessed based on actual costs

Morse Street Project

- \* 997' 8" D.I.- Partially financed by CDBG grant

Badger and Graham Street Project

- \* 985' 6" D.I.- Utility financed main replacement
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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-16)

Financing of 1998 service additions:

Utility Projects

\* 12 services billed per application of Cz-1.

Privately constructed services

\* 3 - 6" and 1 - 8". Estimated construction costs

Memory Lane Project

\* 3 - 1" services special assessed.

Morse Street Project

\* 5 - 1" services partially financed by CDBG grant.

Badger and Graham Street Project

\* 1 - 1" service added and financed by utility.

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### Meters (Page W-17)

The adjustment reported for 1998 relates to adjustments to the beginning meters on hand balance. These adjustments resulted from the significant meter replacement activity occurring near the end of 1997.

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### Hydrants and Distribution System Valves (Page W-18)

Adjustment of 5 hydrants relates to a physical inventory of hydrants in service taken during the year.

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